

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-1-.168. Table Wine Tax.

Whether billed separately to the purchaser or included in a lump sum selling price; the table wine tax levied pursuant to Code of Alabama 1975, Section 28-7-16, may not be excluded from the measure of sales or use tax. (Sections 40-23-1(a)(6) and (40-23-1(a)(8)) (Adopted November 3, 1980, amended March 16, 1981, readopted through APA effective October 1, 1982, amended January 10, 1985, amended May 22, 1993)